

***ANALYSIS OF THE IMPLEMENTATION OF ENTITY FINANCIAL  
ACCOUNTING STANDARDS WITHOUT PUBLIC ACCOUNTABILITY  
(SAK ETAP) IN THE POLICE COOPERATIVE PRIMARY (PRIMKOPPOL)  
JOMBANG RESORT***

**ABSTRACT**

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This thesis, which takes the title "**ANALYSIS OF ENTITY FINANCIAL ACCOUNTING STANDARDS IMPLEMENTATION WITHOUT PUBLIC ACCOUNTABILITY (SAK ETAP) IN THE PRIMER COOPERATION PROPERTY (PRIMKOPPOL) JOMBANG RESORT**" aims to answer the question to what extent is the application of SAK ETAP in Primkoppol Resort Jombang? The benefit of this research is to help Primkoppol Resort Jombang in applying SAK ETAP in its financial statements. The analysis technique used is descriptive qualitative research indicators are financial statements and SAK ETAP itself. The results of this study are expected to illustrate the extent of the application of SAK ETAP in Primkoppol Resort Jombang and the constraints and problems encountered in implementing the preparation of Financial Statements based on SAK ETAP.